

Office of the City Attorney

March 15, 2016

BERNARD A. PISHKO City Attorney WAYNE RINGER MARY L. NEXSEN NATHANIEL BEAMAN IV MARTHA P. McGANN CYNTHIA B. HALL CTATHIA B, HALL
JACK E. CLOUD
HEATHER A, MULLEN
DEREK A. MUNGO
TAMELE YVETTE HOBSON NADA N. KAWWASS ADAM D. MELITA MICHELLE G. FOY MATTHEW P. MORKEN HEATHER L. KELLEY ERIKKA M. MASSIE ZACHARY A. SIMMONS KARLA J. SOLORIA ALEX H. PINCUS

To the Honorable Council City of Norfolk, Virginia

> Re: Tax Overpayment

> > LogistiCare Solutions, LLC

R-10

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to LogistiCare Solutions, LLC in the amount of \$20,314.36 based upon the overpayment of its Business License Tax for the year 2015, resulting in a refund due of \$20,314.36, plus interest.

Respectfully submitted,

Bernard A. Pishko City Attorney

Recommendation: Adopt Ordinance

2/5/201/6mr

ity Aftorney

Contents Approved:

DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

1000 104

Account

Director of Finance

Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO LOGISTICARE SOLUTIONS, LLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR THE YEAR 2015.

WHEREAS the Commissioner of the Revenue has determined that the business license tax was erroneously overpaid by LogistiCare Solutions, LLC for the year 2015, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$20,314.36, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:-That \$20,314.36 hereby is appropriated for a refund to LogistiCare Solutions, LLC for the year 2015.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to LogistiCare Solutions, LLC in the amount specified above as soon as practicable upon passage of this

ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

Norfolk Commissioner of the Revenue Certification and Request for the Refund Of Previously Paid Tax to:

LogistiCare Solutions, LLC Account Number 70482/037101

January 25, 2016

<u>Overview</u>: Logisticare Solutions, LLC ceased business operations on August 31, 2015. The taxpayer is requesting a refund based on Virginia Code § 58.1-3710. The pro-rated refund equals \$20,314.36.

In compliance with <u>Norfolk Code § 24-7</u>, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces business license tax revenue by \$20,314.36 for the 2016 fiscal year.

Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of \$20,314.36.

Certification

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$20,314.36 as specified by <u>Virginia Code §58.1-3981</u> due to the overpayment of <u>Business</u> License Taxes.

C. Evans Poston, Jr., Commissioner of the Revenue

Bernard Pishko, City Attorney

Date | 19 | 16

Date